



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Mono
Bridgeport, California

Date: August 21, 2003
Filing Ref: MON04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--------------------------------|------------------------|
| 1. Employee Fringe Benefits | 3. Liability (ISF) |
| 2. Workers' Compensation (ISF) | 4. Group Medical (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF MONO

BY Lauretta Lee Cochran
LAURETTA LEE COCHRAN

Name
MONO COUNTY AUDITOR - CONTROLLER

Title
8/26/2003
Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey

**Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting**

September 4 2003
Date

**Negotiated by Michael Ramirez
Telephone (916) 322-0798**

cc: State and Federal Agencies

Attachment

COUNTY OF MONO, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc	101-BD	112	130	286 SIERRA	135-RADIO	150	160/1	162-DIST	431-LAW	313-FAMILY
Departments	OF SUPVR	ASSESSOR	ELECTIONS	MALL	COMMO	ADVERTISING	COURTS	ATTY	LIBRARY	SUPP
BUILD USE ALLOW	\$857	\$1,241					\$927	\$599		
EQUIPMENT USAGE	3,406	8,287			933			3,446		
155-GF INSURANCE	21,820	14,571	144	806	608	809	26,679	15,931	92	4,500
158-EMP BENEFITS	12,450	24,795		8			26,837	14,590		8,246
103-ANNUAL AUD	273	601	42	71	221	161	565	545	20	430
110-AUD/CONT	6,380	9,485			298	298	9,308	7,840	149	2,864
111-TREAS/T-C	178	357	35		72	357		1,033		
140-BLDG MAINT	8,786	8,086					109,645	19,026		2,993
156-CENTRAL SVCS	2,207	5,516					3,310	3,310		1,471
157-INFO TECH	1,124	2,248	29			295	2,116	1,994		651
102-ADM OFFICER	3,394	7,007	169			639	7,252	4,866	79	3,251
104-SO CO ADM										
120-CO COUNSEL	77,169	30,709					2,283			
Total Allocated	\$138,044	\$112,903	\$419			\$2,559	\$188,922	\$73,180	\$340	\$24,406
Roll Forward	64,001	29,291	(2,865)			729	4,464	(2,460)		19,658
Proposed costs	\$202,045	\$142,194	\$(2,446)	\$1,167	\$2,447	\$3,288	\$193,386	\$70,720	\$340	\$44,064
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

originals

COUNTY OF MONO, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	163-GRAND JURY	164-PUB DEFENDER	170 SHERIFF	171 MARSHAL	172-DRG TSK FRC	175 JAIL	176 PROBATION	177-JUV DET'N	521-PROB-OCJP	501-PROB-OCJP
BUILD USE ALLOW			\$3,238			\$7,536		\$2,702		
EQUIPMENT USAGE			18,214		1,503	11,378	4,474	808		
155-GF INSURANCE	75	3,837	173,342		1,734	69,486	5,013	115	266	410
158-EMP BENEFITS			198,295		20	31,942	12,341	6,145		2
103-ANNUAL AUD	10	412	2,740		127	1,086	314	1	43	102
110-AUD/CONT	298	298	11,162		2,828	13,568	5,933	2,147		
111-TREAS/T-C	72	249	2,745		820	1,354	249			
140-BLDG MAINT		365	26,829			22,742	6,586			
156-CENTRAL SVCS			2,942				1,839			
157-INFO TECH	59	207	58,752		678	55,812	1,184	488		
102-ADM OFFICER	39	1,639	20,915		505	10,094	3,559	1,159	174	409
104-SO CO ADM										
120-CO COUNSEL	3,867		14,399				652			
Total Allocated	\$4,420	\$7,007	\$533,573		\$8,215	\$224,998	\$42,144	\$13,565	\$483	\$923
Roll Forward	(1,469)	(1,404)		(44)	(768)	36,529	3,457	(10,482)		
Proposed costs	\$2,951	\$5,603	\$533,573	\$(44)	\$7,447	\$261,527	\$45,601	\$3,083	\$483	\$923
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Central Svc	190-SEALER	191-BLDG	193-CODE	195-CLK	196/7	620-PLANNING	198-CO	199	667-RPAC	190-ECONOMIC
Departments	WT&MS	INSPECT	ENFORCE	RECORDER	PLANNING	COM	EMER SVCS	LAFCO		DEV
BUILD USE ALLOW		\$302		\$481	\$618					
EQUIPMENT USAGE		3,164		20,355	5,600		1,153			
155-GF INSURANCE	589	4,357	739	4,849	8,194	131	1,623	165	341	756
158-EMP BENEFITS		10,285	2,057	12,340	30,841	2	2,071	2,050	5	11
103-ANNUAL AUD	112	288	33	284	521	7	128	11	33	54
110-AUD/CONT		4,771	1,162	4,891	13,121	149	2,502	1,013		595
111-TREAS/T-C		178		249	142		214	107		
140-BLDG MAINT		11,454		3,133	22,814					
156-CENTRAL SVCS				2,207	2,207					
157-INFO TECH		961	163	1,184	2,559		339	251		
102-ADM OFFICER	448	3,071	515	3,437	7,847	26	893	428	130	217
104-SO CO ADM					39,031					
120-CO COUNSEL	3,075		15,145	3,541	36,394					
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$4,224	\$38,831	\$19,814	\$56,951	\$169,889	\$315	\$8,923	\$4,025	\$509	\$1,633
Roll Forward	2,849	6,510	5,745	14,797	61,333		(1,392)	553		
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Proposed costs	\$7,073	\$45,341	\$25,559	\$71,748	\$231,222	\$315	\$7,531	\$4,578	\$509	\$1,633
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Central Svc	662-COLLAB	200-ENERGY	202-ANIMAL	681-S CNTY	203-BOATING	204-VICT	211-PUBLIC	212-STR	230-HEALTH	824-HD
Departments	TEAM	MGMT	CNTRL	SHELT	SFTY	WITNESS	WORKS	LIGHTS	DEPT	LEA
BUILD USE ALLOW			\$600				\$8,573		\$1,748	
EQUIPMENT USAGE		480	727		6,693	1,541			17,552	
155-GF INSURANCE	259	1,535	3,373	1,307	2,276	953	8,932	155	13,149	258
158-EMP BENEFITS	4	2,071	10,283	8	6,163	2,061	4,165		26,677	2
103-ANNUAL AUD	20	106	186	64	148	76	624	37	302	16
110-AUD/CONT		1,013	5,069		2,296	1,757	6,492	446	9,308	
111-TREAS/T-C		142	249		178	357	820	178		
140-BLDG MAINT		1,094	3,750				9,294		28,986	
156-CENTRAL SVCS			1,103				2,207		3,310	
157-INFO TECH		281	1,021		635	458	1,003	147	2,116	
102-ADM OFFICER	79	811	2,662	257	1,741	689	3,251	147	6,205	65
104-SO CO ADM										
120-CO COUNSEL		3,867					30,569		3,821	
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$362	\$11,400	\$29,023	\$1,636	\$20,130	\$7,892	\$75,930	\$1,110	\$113,174	\$341
Roll Forward		1,031	(4,372)		(8,690)	722	13,119	171	7,178	
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Proposed costs	\$362	\$12,431	\$24,651	\$1,636	\$11,440	\$8,614	\$89,049	\$1,281	\$120,352	\$341
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

COUNTY OF MONO, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	830-HD WATER SYS	802-HD AIDS	820-HD CARES ACT	804-HD ED & PREV	836-HD CHLAMYDIA	812-HD CHDP	832-HD FOSTER	828-HD MCH/CPSP	231-MENTAL HLTH	810-HD CCS
BUILD USE ALLOW										
EQUIPMENT USAGE										
155-GF INSURANCE	620	183	310	443	67	67	111	871	9,496	1,102
158-EMP BENEFITS	2	2	3	4	1	1	1	7	39,008	11
103-ANNUAL AUD	18	11	15	29	10	34	2	90	538	64
110-AUD/CONT									12,561	
111-TREAS/T-C									998	
140-BLDG MAINT									44,964	
156-CENTRAL SVCS									368	
157-INFO TECH									3,918	
102-ADM OFFICER	74	43	61	118	39	135	9	361	9,450	257
104-SO CO ADM										
120-CO COUNSEL									11,137	
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$714	\$239	\$389	\$594	\$117	\$237	\$123	\$1,329	\$132,438	\$1,434
Roll Forward									10,730	
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Proposed costs	\$714	\$239	\$389	\$594	\$117	\$237	\$123	\$1,329	\$143,168	\$1,434
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Central Svc	834-HD	822-HD	835-HD	234-CHILD	808-HD	232/3-ALCH	235	844-MSP	236	237
Departments	MTP LIAIS	IMMUNIZE	HOME VISI	CARE	SAFETY	& DRG	MHCA		MHCHALL	ESPL
BUILD USE ALLOW										
EQUIPMENT USAGE										
155-GF INSURANCE	248	52	1,709	5,323	489	3,927	870	2,179	4,614	
158-EMP BENEFITS	3	1	24	63	6	52	11	27	58	16,382
103-ANNUAL AUD	20	4	92	323	53		299	173		458
110-AUD/CONT							744	2,828		7,960
111-TREAS/T-C							357			748
140-BLDG MAINT										
156-CENTRAL SVCS										
157-INFO TECH							295			1,922
102-ADM OFFICER	79	17	370	1,287	213		1,191	686		4,903
104-SO CO ADM										
120-CO COUNSEL										
Total Allocated	\$350	\$74	\$2,195	\$6,996	\$761	\$3,979	\$3,767	\$5,893	\$4,672	\$32,373
Roll Forward						(14,370)	(1,452)		1,693	(8,287)
Proposed costs	\$350	\$74	\$2,195	\$6,996	\$761	\$ (10,391)	\$2,315	\$5,893	\$6,365	\$24,086
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

COUNTY OF MONO, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	238-A&D PERINTL	242-AMBULANCE	018-SOLID WASTE	255 WELFARE	870-WELFARE AID	265-GEN RELIEF	280-SVC PROGRAMS	281 GAIN	295-FARM ADVISOR	305-PARKS &FACIL
BUILD USE ALLOW				\$360			\$581			\$2,102
EQUIPMENT USAGE		4,265								3,586
155-GF INSURANCE		56,534		107,334	2,575	387			135	35,436
158-EMP BENEFITS		42,065	20,477	37,206						8,872
103-ANNUAL AUD	313	1,281	4,188	1,443	770	66			26	446
110-AUD/CONT	595	17,444	7,159	38,962	1,042					6,436
111-TREAS/T-C	107	678	2,878	2,139						285
140-BLDG MAINT				46,033						11,698
156-CENTRAL SVCS				6,621						1,103
157-INFO TECH	88	3,816	1,628	129,020						887
102-ADM OFFICER	1,248	12,795	20,525	12,670	3,069	265			104	3,316
104-SO CO ADM										
120-CO COUNSEL				16,170						
Total Allocated	\$2,351	\$138,878	\$56,855	\$397,958	\$7,456	\$718	\$581		\$265	\$74,167
Roll Forward		(41,616)	34,604	230,939		(173)	(1,030)	(3,190)	(80)	18,482
Proposed costs	\$2,351	\$97,262	\$91,459	\$628,897	\$7,456	\$545	\$(449)	\$(3,190)	\$185	\$92,649

COUNTY OF MONO, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc	315	OFF HWY	002	004	005-FISH	008	011	012	015 MONO	016
Departments	MUSEUM	MTR VECH	ROADS	GEO THERMAL	& GAME	CAMP GROUNDS	TOBACCO	PERINATAL	MED CLN	AIRPORTS
BUILD USE ALLOW			\$539						\$21,087	
EQUIPMENT USAGE										
155-GF INSURANCE	13					313	1,709	871		121
158-EMP BENEFITS							19	11		
103-ANNUAL AUD	3		4,310			66	96			32
110-AUD/CONT	595		4,614		446	446	298			1,190
111-TREAS/T-C	107		3,350	142	72	178	178			178
140-BLDG MAINT			3,933						38,423	
156-CENTRAL SVCS									368	
157-INFO TECH	88		8,307	118	59	147	147			147
102-ADM OFFICER	13		30,218			265	383			133
104-SO CO ADM										
120-CO COUNSEL						23,859				
Total Allocated	\$819		\$55,271	\$260	\$577	\$25,274	\$2,830	\$882	\$59,878	\$1,801
Roll Forward	196		(7,478)	(1,398)	400	16,227	1,353	(102)	(8,585)	703
Proposed costs	\$1,015		\$47,793	\$(1,138)	\$977	\$41,501	\$4,183	\$780	\$51,293	\$2,504
	=====		=====	=====	=====	=====	=====	=====	=====	=====

COUNTY OF MONO, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	ALL OTHER	Subtotal	Unallocated	Total
BUILD USE ALLOW	\$9,948	\$64,039		\$64,039
EQUIPMENT USAGE		117,565		117,565
155-GF INSURANCE	25,715	658,003		658,003
158-EMP BENEFITS	2,194	613,278		613,278
103-ANNUAL AUD		26,087		26,087
110-AUD/CONT	28,845	259,606	114,717	374,323
111-TREAS/T-C	15,507	38,237	239,850	278,087
140-BLDG MAINT	92,125	522,759		522,759
156-CENTRAL SVCS	8,092	48,181	128,262	176,443
157-INFO TECH	12,992	300,393	105,142	405,535
102-ADM OFFICER	3,708	207,234	125,510	332,744
104-SO CO ADM		39,031		39,031
120-CO COUNSEL	17,340	293,997	16,296	310,293

Total Allocated	\$216,466	\$3,188,410	\$729,777	\$3,918,187
Roll Forward	(1,528)	463,607		463,607

Proposed costs	\$214,938	\$3,652,017	\$729,777	\$4,381,794
=====				

